

P-13

GENERAL AND REVENUE SECRETARIAT.

191³.

(S. R)

File No. 23 of 1913

Serial Nos. 9 & 17

Papers Filed.

Month August 1914

SUBJECT.

Interpretation of Art 41 & 42 of the Stamp Regulation

PREVIOUS REFERENCES.

LATER REFERENCES.

B. R.
13.11.1914

GENERAL AND REVENUE SECRETARIAT.

(S.R.)

NOTES.

File No. 23-13

FILE HEADING.

Interpretation of Articles 41 & 42 of the Stamp Regulation.

From

The Deputy Commissioner, Bangalore D.C.

No. 765

Dated

20.3.14

Received

21.3.14

Diary No. 3733

Enclos. 3

Spare Copies.

Serial No. 9

BRIEF ABSTRACT OF LETTER.

Forwarded two D.O. letters from Mr A. Rangaswami Iyengar regarding the form of the certificate to be engrossed by the Dy Comr on an instrument in respect of which stamp duty is voluntarily tendered under Sec 41 of the Stamp Regulation, and solicits the instructions of Government in the matter.

NOTES AND ORDERS.

The reference seems to have been made by the Deputy Comr under Section 56(2) of the Stamp Regulation. But that provision contemplates doubts as to the amount of stamp duty leviable on instruments; whereas the doubt in the present case is about the form of the certificate to be made by the D.C. under Sec 42.

NOTES—First Sheet.

Serial
No.

it seems to be obligatory on the Dy Comr to decide, without charging an adjudication fee, whether the amount is proper, and, if it is, to certify as required by Section 42 that the proper duty has been levied. The distinction between Secs 31 and 41 is fully explained on page 214 of Seshadri Iyengar's Commentaries on the Indian Stamp Act. The Dy Comr states that it is rather difficult to realise the distinction in effect, and solicits the instructions of G.O. in the matter for guidance.

The book
is put up.Book
removed
Apr
5/13

There has an inordinate
delay in the sub'n of this
Case Am

4. Submitted for advs. The G.O.
Advocate may perhaps be consulted.

ASR
108
28/6

5. The Commentary makes the
meaning quite clear. In Ranganatha

Iyengar's Contention is correct.

Please draft accordingly.

Am

30/6.

6. Draft Submitted

ASR
108
11/7

7. Fair draft please

8. Fair draft submitted.

ASR
108
27/7

Sec 3)

9. Please consult the G.O. Adv. unofficially

8/7/14
Dues
"1)

10. Forwarded to the Govt Advocate for
proof of opinion

11. 7. 14

R. Ramaswamy
for Secy to Govt, G.R.
Sept 5

NOTE—Contn. sheet.

Serial
No.

15. Draft Submitted

ASR
108
3/17

Secy)

11/5

3/7/14

16

A draft order is put up for consideration under

Dy. Secy. Law
6/8first
member)Draft appd: by 1st Member.

M. 1.

8.8.14.

Secy. 10/8

/ssm

10/8/14

17

To the Dy. Comr, Bangalore

no. 7653 of 13.8.14.

States that for reasons explained
the proper procedure is to act under Sec. 142 of the
Regulation and enter a certificate that the proper
stamp duty has been levied in the case.

11/21/37 SR

191

From

The Dy. Commr
Muzaffar District

To

The Secretary to Govt.
Genl. Secy. Deptt.

Dated

20-8-37

Despatched

Received

General No.

No.

Enclosure No.

Enclosed 2 letters from
Mr. A. Ramgopal Singh
as also the documents produced
with the 1st letter requests
under the circumstances
instructions in the matter
for guidance.

DIARY No. 3733

10/3-10/4
SECTION SR
23-13
9.

Office of the Deputy Commissioner,
Bangalore District.

Dated Bangalore, 19th March 1914.

No. ~~765/6~~ 3

From

K.Chandy Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To

K.R.Srinivasa Iyengar Esq., M.A.,
Secretary to the Government of H.H.
the Maharaja of Mysore, Genl and Rev.Depts.

Sir,

I have the honor to forward herewith two letters received from Mr.A.Rangaswami Iyengar, as also the document produced with the 1st letter, stating that the document owing to urgent necessity, could not be engrossed on stamp paper and requesting that the amount of stamp duty may be received and the fact certified on the document under sections 41 and 42 of the general Stamp Act. He also tendered with the letter annas eight. This amount was credited to the Treasury and as usual a certificate was endorsed on the document that the stamp duty of annas eight tendered has been credited. Before taking back this document Mr.A.Rangaswami Iyengar, writes that in all such cases under section 41, the Deputy Commissioner has to decide the actual amount of duty and then to certify the payment of the full stamp duty after levying it.

2. If this is the interpretation to be put upon section 41, then I do not see the object of section 31 which requires that when a document is brought to the Deputy Commissioner for opinion as to the proper duty leviable thereon, the person so urging it should pay an adjudication fee.

3. To avoid the adjudication fee any person may produce an unstamped or insufficiently stamped document under section 41 and have the proper duty determined. As it is rather difficult to distinguish the nice distinction in effect,

(2)

effect, between the above two sections, I request instructions in the matter for guidance. The ^{practice} motive has been that when a document is produced under section 41, to certify to the credit of the amount of duty tendered by the applicant without saying whether the amount tendered is the proper duty or otherwise.

I have the honor to be

Sir,

Your most obedient servant.

H. Maudy

Deputy Commissioner,
Bangalore District.

H. M.

L.S.R.
1.

1/25/14
From *SAE* *ASD* 191

The Deputy Commissioner
Bangalore District

To

The Secretary to the Government
of Mysore
General & Res. Dept.

Dated

Despatched 29.7.14

Received

General No. *163*
No.

Enclosure No. one.

For copy of letter 12th July
14 from Mr A Ranga Rao
Mysore re the document
recd from him.

DIARY NO. *454*

10/4/15	
SECTION	<i>EN</i>
FILE NO.	
DATE	

Office of the Deputy Commissioner,
Bangalore District.

Dated Bangalore, 29th July 1914.

.L-6-3/1

From

K.Chandy Esq., B.A.,

Deputy Commissioner,

Bangalore District.

To

D.M.Narasinga Rao Esq., B.A., B.L.,

Offg:Secretary to the Government of H.H.

the Maharaja of Mysore, Genl. and Rev.Depts.

Sir,

I have the honor to forward copy of letter dated 24th July 1914, from Mr.A.Pangasami Iyengar, regarding the document received from him, and to request that early orders may kindly be passed in the matter of the instructions solicited in this office letter No.S.765 dated 20th March 1914.

I have the honor to be,

Sir,

Your most obedient servant.

K. Chandy

Deputy Commissioner,
Bangalore District.

11000
2917

L.S.R.
1.

Letter dated Bangalore City, 24th July 1914, from
Mr.A.Rangasami Iyengar, to the Deputy Commissioner, Banga-
lore District.

-----oOo-----

In your D.O.No.532 of 3rd April 1914, you were so good
as to say that a document which I had sent to you as Collector,
had been submitted to Government for opinion and that you would
favor me with your reply on hearing from them. May I know
what has become of it? The completion of the transaction is
delayed for the last 3 months on this account and I need not
tell you what inconvenience and loss it entailed.

"C O P Y"

K. C. A. A. A.

Deputy Commissioner,
Bangalore District.

Hevu
29/7

AM/2
G. R. S. 26] 11/8

Instructs the DC. Bangalore
re the certificate to be endorsed
on an unstamped instrument
under Sec 42 of the Stamp Regⁿ

File No. 23-13

Serial No. 17

Diary No. of letter replied to 3733

General and Revenue Secretariat

(Sep Rew)

, the

191

To

No. 3653.

13 August 14

The Deputy Commissioner

Bangalore St

Date of issue 13-8-14

Sir,

Signed by W Ramanathan

With reference to your letter

Paper under
disposal

no. 765 dated 20th March 1914, forwarding

two letters received from Mr. A. Ranga-

swami Dyengar regarding the form of

the certificate to be endorsed by the

Deputy Com^r on an unstamped instru-

ment in respect of which stamp duty

is voluntarily tendered by him under

Section 41 of the Stamp Regulation, and

soliciting instructions in the matter,

over.

SUBJECT.

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as it is difficult to make out the distinction between Sections 31 and 41 of the Regulation and as the practice in cases like the present one has been to certify merely to the credit of the amount actually tendered without reference to its adequacy or otherwise, I am directed to state that both sections 31 and 41 refer to cases of bona fide applications, with the difference that Section 41 provides a further concession in cases of "accident, mistake or urgent necessity".

Another distinction in the applicability of the two sections is that while under Section 31 a person having an honest doubt as to the amount of duty payable on an instrument seeks the opinion of the Dy Com^r in order to have an authoritative and final decision, no such opinion is ^{required} ~~demanded~~ of the Dy Com^r in cases falling under Section 41, but the party having no uncertainty at all

List of enclosures.

Copied by

Examined by

G. R. S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

(7)

voluntarily tenders the proper Stamp
duty chargeable on the instrument.
As in the present case Mr. Rangaswami
Iyengar does not seek for an
adjudication as to the amount of
duty, Section 31 has no application.
So the proper procedure is to act
under Section 42 of the Stamp Regulation
and enter a certificate that the
proper stamp duty (stating the
amount) has been levied in
the case.

2. The enclosures to your
letter are herewith returned.

[Signature]
8/8/14

I have re
dms 6/8
opp. Secy.

NSR
108
31/7 ✓